

Maine Revised Statutes
Title 36: TAXATION
Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§144. APPLICATION FOR REFUND

1. Generally. A taxpayer may request a credit or refund of any tax that is imposed by this Title or administered by the State Tax Assessor within 3 years from the date the return was filed or 3 years from the date the tax was paid, whichever period expires later. Every claim for refund must be submitted to the assessor in writing and must state the specific grounds upon which the claim is founded and the tax period for which the refund is claimed. A claim for refund is deemed to be a request for reconsideration of an assessment under section 151.

[2013, c. 331, Pt. C, §3 (AMD); 2013, c. 331, Pt. C, §41 (AFF) .]

2. Exceptions.

A. Subsection 1 does not apply in the case of premiums imposed pursuant to Title 10, section 1020, subsection 6-A, sales and use taxes imposed by Part 3, estate taxes imposed by chapter 575 or 577, income taxes imposed by Part 8 and any other tax imposed by this Title for which a specific statutory refund provision exists. [2011, c. 211, §18 (AMD); 2011, c. 380, Pt. M, §2 (AMD) .]

B. For any claim by an individual for credit or a refund of any tax imposed under this Title, the assessor may toll the applicable statute of limitations for a period of up to 3 years on the grounds of mental incapacity of the claimant. The period may be tolled only if the mental incapacity existed at a time when the claim could have been timely filed. The limitations period resumes running when the mental incapacity no longer exists. For the purposes of this paragraph, the term "mental incapacity" means the overall inability to function in society that prevents an individual from protecting the individual's legal rights. [1997, c. 668, §10 (NEW) .]

[2011, c. 380, Pt. M, §2 (AMD) .]

SECTION HISTORY

1995, c. 281, §5 (NEW). 1997, c. 668, §10 (AMD). 1999, c. 708, §8 (AMD). 2001, c. 396, §5 (AMD). 2011, c. 1, Pt. DD, §1 (AMD). 2011, c. 1, Pt. DD, §4 (AFF). 2011, c. 211, §18 (AMD). 2011, c. 380, Pt. M, §2 (AMD). 2013, c. 331, Pt. C, §3 (AMD). 2013, c. 331, Pt. C, §41 (AFF).

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